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LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature Second Regular Session - 2022

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1 AN ACT
2 RELATING TO TAXATION; AMENDING SECTION 33-802, IDAHO CODE, TO REVISE PRO-
3 VISIONS REGARDING SCHOOL LEVIES; AMENDING CHAPTER 8, TITLE 57, IDAHO
4 CODE, BY THE ADDITION OF A NEW SECTION 57-810, IDAHO CODE, TO ESTABLISH
5 THE TAX AND LEVY REDUCTION FUND; AMENDING SECTION 57-811, IDAHO CODE,
6 TO REVISE DISTRIBUTIONS FROM THE TAX RELIEF FUND; AMENDING SECTION
7 63-3620F, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DISTRIBUTION
8 OF CERTAIN SALES TAX; AND AMENDING SECTION 63-3638, IDAHO CODE, TO RE-
9 VISE THE SALES TAX REVENUE DISTRIBUTION FORMULA.

10 Be It Enacted by the Legislature of the State of Idaho:

11 SECTION 1. That Section 33-802, Idaho Code, be, and the same is hereby
12 amended to read as follows:

13 33-802. SCHOOL LEVIES. Any tax levied for school purposes shall be a
14 lien on the property against which the tax is levied. The board of trustees
15 shall determine the levies upon each dollar of taxable property in the dis-
16 trict for the ensuing fiscal year as follows:

17 (1) Bond, Interest, and Judgment Obligation Levies. Such levies as
18 shall be required to satisfy all maturing bond, bond interest, and judgment
19 obligations.

20 (2) Budget Stabilization Levies. Subject to the limitations of subsec-
21 tion (7) of this section, sSchool districts not receiving state equaliza-
22 tion funds in fiscal year 2006 may authorize a budget stabilization levy for
23 calendar year 2006 and each year thereafter. Such levies shall not exceed
24 the difference between the amount of equalized funds that the state depart-
25 ment of education estimates the school district will receive in fiscal year
26 2007, based on the school district's fiscal year 2006 reporting data, and
27 the combined amount of money the school district would have received from its
28 maintenance and operation levy and state property tax replacement funds in
29 fiscal year 2007 under the laws of the state of Idaho as they existed prior
30 to amendment by the first extraordinary session of the fifty-eighth Idaho
31 legislature. The state department of education shall notify the state tax
32 commission and affected counties and school districts of the maximum levy
33 amounts permitted, by no later than September 1, 2006.

34 (3) Supplemental Maintenance and Operation Levies. Subject to the lim-
35 itations of subsection (7) of this section, nNo levy in excess of the levy
36 permitted by this section shall be made by a noncharter district unless such
37 a supplemental levy in a specified amount and for a specified time not to
38 exceed two (2) years be first authorized through an election held subject
39 to the provisions of section 34-106, Idaho Code, and pursuant to title 34,
40 Idaho Code, and approved by a majority of the district electors voting in
41 such election. A levy approved pursuant to this subsection may be reduced by
42 a majority vote of the board of trustees in the second year.

1 (4) Charter District Supplemental Maintenance and Operation. Subject
2 to the limitations of subsection (7) of this section, levies pursuant to the
3 respective charter of any such charter district shall be first authorized
4 through an election held subject to the provisions of section 34-106, Idaho
5 Code, and pursuant to title 34, Idaho Code, and approved by a majority of the
6 district electors voting in such election.

7 (5) The board of trustees of any school district that has, for at least
8 seven (7) consecutive years, been authorized through an election held to
9 certify a supplemental levy that has annually been equal to or greater than
10 twenty percent (20%) of the total general maintenance and operation fund,
11 may submit the question of an indefinite term supplemental levy to the elec-
12 tors of the school district. Such question shall clearly state the dollar
13 amount that will be certified annually and that the levy will be for an in-
14 definite number of years. The question must be approved by a majority of the
15 district electors voting on the question in an election held subject to the
16 provisions of section 34-106, Idaho Code, and pursuant to title 34, Idaho
17 Code. The levy approved pursuant to this subsection may be reduced by a ma-
18 jority vote of the board of trustees during any fiscal year. No new levies
19 may be authorized under this subsection on and after January 1, 2022.

20 (6) Subject to the limitations of subsection (7) of this section, a
21 charter district may levy for maintenance and operations if such authority
22 is contained within its charter. In the event property within a charter dis-
23 trict's boundaries is contained in a revenue allocation area established un-
24 der chapter 29, title 50, Idaho Code, and such revenue allocation area has
25 given notice of termination thereunder, then, only for the purpose of deter-
26 mining the levy described in this subsection, the district may add the in-
27 crement value, as defined in section 50-2903, Idaho Code, to the actual or
28 adjusted market value for assessment purposes of the district as such value
29 existed on December 31 of the previous year.

30 (7) On and after January 1, 2022, every public school district shall be
31 capped as to its budget stabilization levy or supplemental maintenance and
32 operation levy authority at the amount of its existing levy, if any, in ef-
33 fect on January 1, 2022, less any amount the school district receives from
34 the tax and levy reduction fund established in section 57-810, Idaho Code.
35 At such time that the funds received from the tax and levy reduction fund
36 equal or exceed the revenue received from the school's total budget stabi-
37 lization levy or supplemental levy as of January 1, 2022, the school district
38 shall have no authority to request a budget stabilization levy or supplemen-
39 tal levy at any time thereafter. Further, should the electors of a school
40 district fail to approve a budget stabilization levy or supplemental levy at
41 elections held in two (2) consecutive years after January 1, 2022, the school
42 district shall no longer have authority to request any such levy in the fu-
43 ture. The provisions of this subsection do not apply to bond, interest, and
44 judgment obligation levies under subsection (1) of this section.

45 (8) Moneys distributed to a school district from the tax and levy reduc-
46 tion fund established under section 57-810, Idaho Code, shall be applied by
47 the school district to the reduction and elimination of the following levies
48 in order of priority:

- 1 (a) Supplemental maintenance and operation levies under subsection (3)
- 2 of this section and indefinite term supplemental levies under subsec-
- 3 tion (5) of this section;
- 4 (b) Budget stabilization levies under subsection (2) of this section;
- 5 (c) Charter district supplemental maintenance and operation levies un-
- 6 der subsection (4) of this section; and
- 7 (d) Charter district maintenance and operation levies under subsection
- 8 (6) of this section.

9 SECTION 2. That Chapter 8, Title 57, Idaho Code, be, and the same is
10 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
11 ignated as Section 57-810, Idaho Code, and to read as follows:

12 57-810. TAX AND LEVY REDUCTION FUND. (1) There is hereby created
13 in the state treasury the tax and levy reduction fund, to which shall be
14 transferred eight and thirty-three hundredths percent (8.33%) of all sales
15 and use tax revenue pursuant to section 63-3638, Idaho Code, beginning
16 on and after July 1, 2022. Such moneys shall be distributed to a separate
17 dedicated account in the public school income fund and, subject to appropri-
18 ation, shall be distributed annually to school districts, excluding virtual
19 schools and charter schools without levy authority, based upon each dis-
20 trict's student average daily attendance.

22 SECTION 3. That Section 57-811, Idaho Code, be, and the same is hereby
23 amended to read as follows:

24 57-811. TAX RELIEF FUND. (1) There is hereby created in the state
25 treasury the tax relief fund to which shall be credited all moneys remitted
26 from sections ~~63-3620F~~ and 63-3638, Idaho Code, from federal grants, dona-
27 tions, or any other source. Moneys in the fund are intended to fund future
28 tax relief statutes enacted by the legislature and may be expended pursuant
29 to appropriation. All interest earned on the investment of idle moneys in
30 the fund shall be returned to the fund.

31 (2) On July 15, 2021, the state controller shall transfer one hundred
32 eighty million dollars (\$180,000,000) from the tax relief fund to the 2021
33 Idaho tax rebate fund.

34 (3) For fiscal year 2022 ~~and each fiscal year thereafter~~, the state con-
35 troller shall transfer one hundred ten million dollars (\$110,000,000) from
36 the tax relief fund to the general fund.

37 SECTION 4. That Section 63-3620F, Idaho Code, be, and the same is hereby
38 amended to read as follows:

39 63-3620F. DISTRIBUTION OF TAX COLLECTED BY MARKETPLACE FACILITATORS
40 AND OUT-OF-STATE RETAILERS. (1) State sales and use taxes collected by
41 retailers without a physical presence in Idaho, as described in section
42 63-3611(3) (h), Idaho Code, and state sales and use taxes collected on trans-
43 actions facilitated for third-party sellers by marketplace facilitators, as

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1 described in section 63-3605E, Idaho Code, shall be distributed as provided
2 in this section.

3 (2) From June 1, 2019, through June 30, 2024~~2~~, all state sales and use
4 taxes described in subsection (1) of this section shall be distributed by the
5 state tax commission as follows:

6 (a) An amount of money shall be distributed to the state refund account
7 sufficient to pay current refund claims under this section. All refunds
8 authorized for payment by the state tax commission shall be paid through
9 the state refund account and those moneys are continuously appropri-
10 ated; and

11 (b) All remaining funds received pursuant to this section shall be
12 distributed to the tax relief fund established in section 57-811, Idaho
13 Code.

14 (3) On and after July 1, 2024~~2~~, all state sales and use taxes described
15 in subsection (1) of this section shall be distributed by the state tax com-
16 mission as follows:

17 ~~(a) An amount of money shall be distributed to the state refund account~~
18 ~~sufficient to pay current refund claims under this section. All refunds~~
19 ~~authorized for payment by the state tax commission shall be paid through~~
20 ~~the state refund account, and those moneys are continuously appropri-~~
21 ~~ated; and~~

22 ~~(b) The remaining funds shall be distributed through the distribution~~
23 ~~formula set forth for other sales and use tax revenue in pursuant to sec-~~
24 ~~tion 63-3638, Idaho Code, except that the remainder after distribution~~
25 ~~shall not be paid to the general fund pursuant to section 63-3638(15),~~
26 ~~Idaho Code, but shall instead be paid to the tax relief fund established~~
27 ~~in section 57-811, Idaho Code.~~

28 (4) Marketplace facilitators must obtain a separate seller's permit
29 and collect and remit under that separate permit for state sales and use
30 taxes collected on transactions facilitated for third-party sellers.

31 SECTION 5. That Section 63-3638, Idaho Code, be, and the same is hereby
32 amended to read as follows:

33 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
34 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
35 and 63-3709, Idaho Code, ~~and except as provided in subsection (16) of this~~
36 ~~section~~, shall be distributed by the state tax commission as follows:

37 (1) An amount of money shall be distributed to the state refund account
38 sufficient to pay current refund claims. All refunds authorized under this
39 chapter by the state tax commission shall be paid through the state refund
40 account, and those moneys are continuously appropriated.

41 (2) Five million dollars (\$5,000,000) per year is continuously appro-
42 priated and shall be distributed to the permanent building fund, provided by
43 section 57-1108, Idaho Code.

44 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
45 is continuously appropriated and shall be distributed to the water pollution
46 control fund established by section 39-3628, Idaho Code.

47 (4) An amount equal to the sum required to be certified by the chair-
48 man of the Idaho housing and finance association to the state tax commis-

1 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
2 appropriated and shall be paid to any capital reserve fund established by
3 the Idaho housing and finance association pursuant to section 67-6211, Idaho
4 Code. Such amounts, if any, as may be appropriated hereunder to the capital
5 reserve fund of the Idaho housing and finance association shall be repaid for
6 distribution under the provisions of this section, subject to the provisions
7 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
8 tion, as soon as possible, from any moneys available therefor and in excess
9 of the amounts the association determines will keep it self-supporting.

10 (5) An amount equal to the sum required by the provisions of sections
11 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
12 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
13 paid as provided by sections 63-709 and 63-717, Idaho Code.

14 (6) An amount required by the provisions of chapter 53, title 33, Idaho
15 Code.

16 (7) An amount required by the provisions of chapter 87, title 67, Idaho
17 Code.

18 (8) For fiscal year 2011 and each fiscal year thereafter, four million
19 one hundred thousand dollars (\$4,100,000), of which two million two hundred
20 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
21 (44) counties in equal amounts and one million nine hundred thousand dol-
22 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in
23 the proportion that the population of the county bears to the population of
24 the state. For fiscal year 2012 and for each fiscal year thereafter, the
25 amount distributed pursuant to this subsection shall be adjusted annually
26 by the state tax commission in accordance with the consumer price index for
27 all urban consumers (CPI-U) as published by the U.S. department of labor,
28 bureau of labor statistics, but in no fiscal year shall the total amount
29 allocated for counties under this subsection be less than four million one
30 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
31 justment required in this section shall be distributed to each county in the
32 proportion that the population of the county bears to the population of the
33 state. Each county shall establish a special election fund to which shall
34 be deposited all revenues received from the distribution pursuant to this
35 subsection. All such revenues shall be used exclusively to defray the costs
36 associated with conducting elections as required of county clerks by the
37 provisions of section 34-1401, Idaho Code.

38 (9) One dollar (\$1.00) on each application for certificate of title
39 or initial application for registration of a motor vehicle, snowmobile,
40 all-terrain vehicle or other vehicle processed by the county assessor or the
41 Idaho transportation department, excepting those applications in which any
42 sales or use taxes due have been previously collected by a retailer, shall be
43 a fee for the services of the assessor of the county or the Idaho transporta-
44 tion department in collecting such taxes and shall be paid into the current
45 expense fund of the county or state highway account established in section
46 40-702, Idaho Code.

47 (10) Eleven and five-tenths percent (11.5%) is continuously appro-
48 priated and shall be distributed to the revenue-sharing account, which is
49 hereby created in the state treasury, and the moneys in the revenue-sharing

1 account will be paid in installments each calendar quarter by the state tax
2 commission on and after July 1, 2020, as follows:

3 (a) Forty-five and two-tenths percent (45.2%) shall be paid to the var-
4 ious cities as follows:

5 (i) The revenue-sharing amount calculated by the state tax com-
6 mission for the various cities for each quarter of fiscal year 2020
7 shall be the base amount for current quarterly revenue distribu-
8 tion amounts. The state tax commission shall calculate the per
9 capita distribution for each city resulting from the previous fis-
10 cal year's distributions.

11 (ii) If there is no change in the amount of the revenue-sharing
12 account from the same quarter of the previous fiscal year, then the
13 various cities shall receive the same amount received for the same
14 quarter of the previous fiscal year.

15 (iii) If the balance of the revenue-sharing account for the cur-
16 rent quarter is greater than the balance of the revenue-sharing
17 account for the same quarter of the previous fiscal year, then:

18 1. If the distributions made to the cities during the same
19 quarter of the previous fiscal year were below the base
20 amount established in fiscal year 2020, then the various
21 cities shall first receive a proportional increase up to the
22 base amount for each city and up to a one percent (1%) in-
23 crease over such base amount. Any remaining moneys shall be
24 distributed to cities with a below-average per capita dis-
25 tribution in the proportion that the population of that city
26 bears to the population of all cities with below-average per
27 capita distributions within the state.

28 2. If the distributions made to the cities during the same
29 quarter of the previous fiscal year were at or above the
30 base amount established in fiscal year 2020, then the cities
31 shall receive the same distribution they received during the
32 same quarter of the previous fiscal year plus a proportional
33 increase up to one percent (1%). Any remaining moneys shall
34 be distributed to the cities with a below-average per capita
35 distribution in the proportion that the population of that
36 city bears to the population of all cities with a below-aver-
37 age per capita distribution within the state.

38 (iv) If the balance of the revenue-sharing account for the cur-
39 rent quarter is less than the balance of the revenue-sharing ac-
40 count for the same quarter of the previous fiscal year, then the
41 cities shall first receive a proportional reduction down to the
42 base amount established in fiscal year 2020. If further reduc-
43 tions are necessary, the cities shall receive reductions based on
44 the proportion that each city's population bears to the population
45 of all cities within the state.

46 (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the var-
47 ious counties as follows:

48 (i) Fifty-nine and eight-tenths percent (59.8%) of the amount to
49 be distributed under this paragraph (b) of this subsection shall
50 be distributed as follows:

1 1. One million three hundred twenty thousand dollars
2 (\$1,320,000) annually shall be distributed one forty-fourth
3 (1/44) to each of the various counties; and
4 2. The balance of such amount shall be paid to the various
5 counties, and each county shall be entitled to an amount in
6 the proportion that the population of that county bears to
7 the population of the state; and
8 (ii) Forty and two-tenths percent (40.2%) of the amount to be dis-
9 tributed under this paragraph (b) of this subsection shall be dis-
10 tributed as follows:
11 1. Each county that received a payment under the provisions
12 of section 63-3638(e), Idaho Code, as that subsection ex-
13 isted immediately prior to July 1, 2000, during the fourth
14 quarter of calendar year 1999, shall be entitled to a like
15 amount during succeeding calendar quarters.
16 2. If the dollar amount of money available under this sub-
17 section (10) (b) (ii) in any quarter does not equal the amount
18 paid in the fourth quarter of calendar year 1999, each
19 county's payment shall be reduced proportionately.
20 3. If the dollar amount of money available under this sub-
21 section (10) (b) (ii) in any quarter exceeds the amount paid
22 in the fourth quarter of calendar year 1999, each county
23 shall be entitled to a proportionately increased payment,
24 but such increase shall not exceed one hundred five percent
25 (105%) of the total payment made in the fourth quarter of
26 calendar year 1999.
27 4. If the dollar amount of money available under this sub-
28 section (10) (b) (ii) in any quarter exceeds one hundred five
29 percent (105%) of the total payment made in the fourth quar-
30 ter of calendar year 1999, any amount over and above such
31 one hundred five percent (105%) shall be paid to the various
32 counties in the proportion that the population of the county
33 bears to the population of the state; and
34 (c) Seven and seven-tenths percent (7.7%) of the amount appropriated in
35 this subsection shall be paid to the several counties for distribution
36 to special purpose taxing districts as follows:
37 (i) Each such district that received a payment under the provi-
38 sions of section 63-3638(e), Idaho Code, as such subsection ex-
39 isted immediately prior to July 1, 2000, during the fourth quarter
40 of calendar year 1999, shall be entitled to a like amount during
41 succeeding calendar quarters.
42 (ii) If the dollar amount of money available under this subsec-
43 tion (10) (c) in any quarter does not equal the amount paid in the
44 fourth quarter of calendar year 1999, each special purpose taxing
45 district's payment shall be reduced proportionately.
46 (iii) If the dollar amount of money available under this subsec-
47 tion (10) (c) in any quarter exceeds the amount distributed under
48 paragraph (c) (i) of this subsection, each special purpose tax-
49 ing district shall be entitled to a share of the excess based on
50 the proportion each such district's current property tax budget

bears to the sum of the current property tax budgets of all such districts in the state. The state tax commission shall calculate district current property tax budgets to include any unrecovered forgone amounts as determined under section 63-802(1) (e), Idaho Code. When a special purpose taxing district is situated in more than one (1) county, the state tax commission shall determine the portion attributable to the special purpose taxing district from each county in which it is situated.

(iv) If special purpose taxing districts are consolidated, the resulting district is entitled to a base amount equal to the sum of the base amounts received in the last calendar quarter by each district prior to the consolidation.

(v) If a special purpose taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received.

(vi) Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this paragraph (c) of this subsection.

(vii) For purposes of this paragraph (c) of this subsection, a special purpose taxing district is any taxing district that is not a city, a county, or a school district.

(11) Amounts calculated in accordance with section 2, chapter 356, laws of 2001, for annual distribution to counties and other taxing districts beginning in October 2001 for replacement of property tax on farm machinery and equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool districts, the state tax commission shall distribute one-fourth (1/4) of this amount certified quarterly to each county. For school districts, the state tax commission shall distribute one-fourth (1/4) of the amount certified quarterly to each school district. For nonschool districts, the county auditor shall distribute to each district within thirty (30) calendar days from receipt of moneys from the state tax commission. Moneys received by each taxing district for replacement shall be utilized in the same manner and in the same proportions as revenues from property taxation. The moneys remitted to the county treasurer for replacement of property exempt from taxation pursuant to section 63-602EE, Idaho Code, may be considered by the counties and other taxing districts and budgeted at the same time, in the same manner and in the same year as revenues from taxation on personal property which these moneys replace. If taxing districts are consolidated, the resulting district is entitled to an amount equal to the sum of the amounts received in the last calendar quarter by each district pursuant to this subsection prior to the consolidation. If a taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received. If a taxing district annexes territory, the distribution of moneys received pursuant to this subsection shall be unaffected. Taxing districts formed

1 after January 1, 2001, are not entitled to a payment under the provisions
2 of this subsection. School districts shall receive an amount determined by
3 multiplying the sum of the year 2000 school district levy minus .004 times
4 the market value on December 31, 2000, in the district of the property exempt
5 from taxation pursuant to section 63-602EE, Idaho Code, provided that the
6 result of these calculations shall not be less than zero (0). The result of
7 these school district calculations shall be further increased by six per-
8 cent (6%). For purposes of the limitation provided by section 63-802, Idaho
9 Code, moneys received pursuant to this section as property tax replacement
10 for property exempt from taxation pursuant to section 63-602EE, Idaho Code,
11 shall be treated as property tax revenues.

12 (12) Amounts necessary to pay refunds as provided in section 63-3641,
13 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
14 stration pilot project fund created in section 63-3641, Idaho Code.

15 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho
16 Code, for annual distribution to counties and other taxing districts for
17 replacement of property tax on personal property tax exemptions pursuant
18 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
19 propriated unless the legislature enacts a different appropriation for a
20 particular fiscal year. For purposes of the limitation provided by section
21 63-802, Idaho Code, moneys received pursuant to this section as property tax
22 replacement for property exempt from taxation pursuant to section 63-602KK,
23 Idaho Code, shall be treated as property tax revenues. If taxing districts
24 are consolidated, the resulting district is entitled to an amount equal to
25 the sum of the amounts that were received in the last calendar year by each
26 district pursuant to this subsection prior to the consolidation. If a taxing
27 district or revenue allocation area annexes territory, the distribution of
28 moneys received pursuant to this subsection shall be unaffected. Taxing
29 districts and revenue allocation areas formed after January 1, 2022, are not
30 entitled to a payment under the provisions of this subsection.

31 (14) Amounts collected from purchasers and paid to the state of Idaho by
32 retailers that are not engaged in business in this state and which retailer
33 would not have been required to collect the sales tax, less amounts other-
34 wise distributed in subsections (1) and (10) of this section, shall be dis-
35 tributed to the tax relief fund created in section 57-811, Idaho Code. The
36 state tax commission will determine the amounts to be distributed under this
37 subsection.

38 (15) Any moneys remaining over and above those necessary to meet and
39 reserve for payments under other subsections of this section shall be dis-
40 tributed to the general fund.

41 (16) (a) Four and five-tenths percent (4.5%), but not less than eighty
42 million dollars (\$80,000,000), is continuously appropriated and shall
43 be distributed to the transportation expansion and congestion mitiga-
44 tion fund established in section 40-720, Idaho Code.

45 (b) Any portion of the four and five-tenths percent (4.5%) provided for
46 in paragraph (a) of this subsection that exceeds eighty million dollars
47 (\$80,000,000) is continuously appropriated and shall be apportioned
48 to local units of government for local highway projects in the same
49 percentages provided for in section 40-709(1) through (3), Idaho Code.

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1 Local units of government may pool funds allocated to them pursuant to
2 this paragraph for local highway projects.

3 (c) The distribution provided for in this subsection must immediately
4 follow the distribution provided for in subsection (10) of this sec-
5 tion.

6 (17) Eight and thirty-three hundredths percent (8.33%) of all sales
7 and use tax revenues collected under this chapter, before any other deduc-
8 tions set forth in subsections 2 through 16 of this section are made, shall
9 be transferred to the tax and levy reduction fund established in section
10 57-810, Idaho Code.